

Pension Protection Act of 2006

Sorted by IRC/ERISA Section

PL 109-280, enacted 8-17-2006

Guidance/Other Information available as of 01/31/10

KEY:	IRS Guidance
	DOL Guidance
	PBGC Guidance

IRC/ERISA § Added, Changed or Impacted	Topic	PPA § No.	Description	Published Guidance	Other Information Available
	EGTRRA	811	Pensions and individual retirement arrangement provisions of Economic Growth and Tax Relief Reconciliation Act of 2001 made permanent		Publication 571 updated
258	Indexing	833	Inflation indexing of gross income limitations on certain retirement savings incentives	Rev. Proc. 2006-53	Publication 590 updated Publication 571 updated Form 8606 Instructions modified
72	Distributions	828	Waiver of 10 percent early withdrawal penalty tax on certain distributions of pension plans for public safety employees	Notice 2007-7, 2007-5, L.R.B. 395	
		845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers		
		828	Waiver of 10 percent early withdrawal penalty tax on certain distributions of pension plans for public safety employees		Form 5329 Instructions updated Publication 579 updated
		845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	IRC §415 Final Regs.	Publication 575 updated
	Withdrawals	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		News Release IR-2006-152 Publication 590 updated Publication 560 updated Publication 571 updated Publication 575 updated Form 5329 Instructions updated
219	Indexing	833	Inflation indexing of gross income limitations on certain retirement savings incentives	Rev. Proc. 2006-53	Publication 590 updated Publication 571 updated Form 8606 Instructions modified

	Amendments	1107	Amendment Period	Rev. Proc. 2007-44, 2007-28 I.R.B. 54	
				Notice 2008-30, 2008-12 I.R.B. 637	
				Notice 2009-97	
		various	Cumulative List	Notice 2007-94, 2007-51 I.R.B. 1179	
				Notice 2007-3, 2007-2 I.R.B. 255	
				Notice 2008-108, 2008-50 I.R.B. XX	
	Default Investment	902	Increasing participation through automatic contribution arrangement	REG-133300-07, 72 Fed. Reg. 63144 (Nov. 6, 2007)	Sample Automatic Enrollment and Default Investment Notice
					Employee Plans News, Special Edition November 14, 2007
					Employee Plans News, Special Edition November 7, 2007
				TD 9447, 74 Fed. Reg. 8200 (February 24, 2009)	
	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	Notice 2007-7, 2007-5 I.R.B. 395	Publication 575 updated
		823	Clarification of minimum distribution rules of government plans	IRC §§401(a)(9) and 403(b) Proposed Regulations	
	Diversification	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	Notice 2006-107, 2006-51 I.R.B. 1114	
				REG-136701-07, 73 Fed. Reg. 421 (Jan. 3, 2008)	
				Notice 2008-7, 2008-3 I.R.B. 276	
	Hardships	826	Modifications of rules governing hardships and unforeseen financial emergencies	Notice 2007-7, 2007-5 I.R.B. 395	
				Announcement 2007-59, 2007-25 I.R.B. 1448	Publication 571 updated
				IRC §403(b) Final Regulations	
				Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 560 updated

401	Notice	507	Notice of freedom to divest employer securities	Notice 2006-107, 2006-51 I.R.B. 1114	
	Phased retirement	905	Distributions during working retirement	Notice 2007-8, 2007-3 I.R.B. 278	
				Final Regulations on Distributions From a Pension Plan Upon Attainment of Normal Retirement Age	
				Notice 2007-69, 2007-35 I.R.B. 468	
				Notice 2009-86, 2009-46	
	Withdrawals	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		News Release IR-2006-152
					Publication 590 updated
					Publication 560 updated
					Publication 571 updated
					Publication 575 updated
					Form 5320, Instructions, updated
	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	Notice 2007-7, 2007-5 I.R.B. 395	Publication 575 updated
				Notice 2007-99, 2007-52 I.R.B. 1243	
	Rollover	822	Allow rollover of after-tax amounts in annuity contracts	IRC §403(b) Final Regulations	Publication 590 updated
				Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 571 updated
		829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	Notice 2007-7, 2007-5 I.R.B. 395	
				Amendments to Safe Harbor for Distributions From Terminated Individual Account Plans and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries	Employee Plans News Special Edition
				IRC §403(b) Final Regulations	
					Publication 590 updated
				Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 575 updated
					Form 1099-R, Instructions, updated
	EPCRS	1101	Employees plans compliance resolution system	Rev. Proc. 2008-50, 2008-35 IRB 464	

402	Notice	1102	Notice and consent	REG-107318-08 79 Fed. Reg. 59575 (October 9, 2009)	
403	Tax-Sheltered Annuities	821	Model Amendments for creating or amending 403(b) plans	Rev. Proc. 2007-71, 2007-51 IRB 1184	
	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	Notice 2007-7, 2007-5, I.R.B. 395	Publication 576 updated
	Hardships	826	Modifications of rules governing hardships and unforeseen financial emergencies	Notice 2007-7, 2007-5, I.R.B. 395	Publication 571 updated
				Announcement 2007-59, 2007-25 I.R.B. 1448	
				IRC §403(b) Final Regulations	
				Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 560 updated
	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	Notice 2007-7, 2007-5, I.R.B. 395	Employee Plans News Special Edition
				Amendments to Safe Harbor for Distributions From Terminated, Individual Account Plans, and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries	
				IRC §403(b) Final Regulations	
404	Deduction	801	Increase in deduction limit for single-employer plans	Notice 2007-28, 2007-14 I.R.B. 880	
		803	Updating deduction rules for combination of plans		
	Funding	402	Special funding rules for certain plans maintained by commercial airlines	Announcement 2006-70, 2006-40 I.R.B. 629	
				Notice 2006-105, 2006-50 I.R.B. 1093	
				Notice 2008-7, 2008-3, I.R.B. 276	

408	Distributions	1201(a)	Tax-free distributions from individual retirement plans for charitable purposes	Notice 2007-7, 2007-5, I.R.B. 395	Publication 571 updated
					Publication 590 updated
					Publication 560 updated
					Form 1040, (Sch. A&B), Instructions, modified
					Form 1040, Instructions, modified
					Form 1040A, Instructions, modified
					Form 1040NR, Instructions, modified
					Form 5329, Instructions, modified
408, 408A	Rollover	824	Allow direct rollovers from retirement plans to Roth IRAs	IRC §403(b) Final Regulations Field Assistance Bulletin, 2007-2 pertaining to §403(b) plans	Publication 560 updated
					Publication 571 updated
408A	Indexing	833	Inflation indexing of gross income limitations on certain retirement savings incentives	Rev. Proc. 2006-53	Publication 590 updated Publication 571 updated Form 8606, Instructions, modified
409	Diversification	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	Notice 2006-107, 2006-51, I.R.B. 1114	
	Hardships	826	Modifications of rules governing hardships and unforeseen financial emergencies	Notice 2007-7, 2007-5, I.R.B. 395	
				Announcement 2007-59, 2007-25 I.R.B. 1448	Publication 571 updated
				IRC §403(b) Final Regulations	
				Field Assistance Bulletin, 2007-2 pertaining to §403(b) plans	Publication 560 updated

409 ERISA §502(c)(7)	Diversification	901	Defined contribution plans required to provide employees with freedom to invest their plan assets	Final Rule - Amendment to Civil Penalties Under ERISA §502(c)(7)	
409A	Funding	116	Restrictions on funding of nonqualified deferred compensation plans by employers maintaining underfunded or terminated single-employer plans		Form 5500 Instructions modified
411	Benefit accrual for cash balance and other hybrid defined benefit plans	701	Benefit accrual standards	Notice 2007-6, 2007-3 I.R.B. 272	
				REG-104946-07, 72 Fed. Reg. 73680 (Dec. 28, 2007)	
				Rev. Rul. 2008-7, 2008-7 I.R.B. 419	
				REG-100464-08, 73 Fed. Reg. 34665 (June 18, 2008)	
				Announcement 2009-82, 2009-48 IRB November 30, 2009	
	Default investment	902	Increasing participation through automatic contribution arrangement	REG-133300-07, 72 Fed. Reg. 63144 (Nov. 8, 2007)	Sample Automatic Enrollment and Default Investment Notice Employee Plans News, Special Edition November 14, 2007 Employee Plans News, Special Edition November 7, 2007
411(d)(6)	Vesting	904	Faster vesting of employer nonelective contributions	Notice 2007-7, 2007-5 I.R.B. 395	
	Notice	1102	Consequences of failure to defer	REG-107318-08, 73 Fed. Reg. 59575 (October 8, 2008)	
		402, 502 and 1107	Benefit reductions and plans maintained by commercial airlines	TD 9472, 74 Fed. Reg. Nov 24, 2009	
412	30-year Treasury rates	301	Extension of replacement of 30-year Treasury rates	Notice 2006-75, 2006-36 I.R.B. 366	Schedule B Instructions modified
	Funding	111	Minimum funding standards	Notice 2007-81, 2007-44 I.R.B. 899	
		402	Special funding rules for certain plans maintained by commercial airlines	Announcement 2006-70, 2006-40 I.R.B. 629	
				Notice 2006-105, 2006-50 I.R.B. 1093 REG-108508-08, 73 Fed. Reg. 20203 (Apr. 15, 2008)	
414	Indian tribal governments	906	Treatment of certain pension plans of Indian tribal governments	Notice 2006-89, 2006-43 I.R.B. 772 Notice 2007-67, 2007-35 I.R.B. 467	
	Multitemployer plans	1106	Revocation of election relating to treatment as multitemployer plan	Model Notice of Pending Election of Multitemployer Plan Status	
414(x)	Eligible combined plans	903(a)	Eligible combined plans	Notice 2009-71, 2009-35 IRB XX	

431	Funding	211	Funding rules for multiemployer defined benefit plans	Notice 2008-29, 2008-12 IRB 63a Rev Proc. 2008-67, 2008-48 IRB 1211	
432	Funding	212	Additional funding rules for multiemployer plans in endangered or critical status	REG-151135-07, 73 Fed. Reg. 14417 (Mar. 18, 2008)	Model Notice of Multiemployer Plan in Critical Status
436	Benefit limitations	113	Benefit limitations for single-employer defined benefit pension plans	Proposed §436 regulations on benefit limits Notice 2008-21, 2008-7 IRB 431	Employee Plans News Flash August 29, 2007
457	Distributions	845	Distributions from governmental retirement plans for health and long-term insurance for public safety officers	Notice 2007-7, 2007-5, I.R.B. 395	Publication 576 updated
	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	Notice 2007-7, 2007-5, I.R.B. 395 Amendments to Safe Harbor for Distributions From Terminated, Individual Account Plans, and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries IRC §403(b) Final Regulations	Employee Plans News Special Edition
				Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Publication 590 updated Publication 575 updated Form 1099-R, Instructions, updated
	Excise tax	214	Exemptions from excise tax for certain multiemployer plans for accumulated funding deficiencies		Form 5330, Instructions, revised
	Funding	402	Special funding rules for certain plans maintained by commercial airlines	Announcement 2006-70, 2006-40 I.R.B. 629 Notice 2006-105, 2006-50 I.R.B. 1093 REG-108508-08, 73 Fed. Reg. 20203 (Apr. 15, 2008)	
4975	Prohibited transaction	601	Prohibited transaction exemption for provision of investment advice	Prohibited Transaction Exemption for Provision of Investment Advice to Participants in Individual Account Plans Prohibited Transaction Exemption for Provision of Investment Advice to Individuals Retirement and Similar Plans Field Assistance Bulletin No. 2007-01	Hearing on Computer Model Investment Advice Program for IRAs (transcript)
	Prohibited transaction	611	Prohibited transaction rules relating to financial investments	Statutory Exemption for Cross-Trading of Securities	

4979	Default investment	902	Increasing participation through automatic contribution arrangement	REG-133300-07, 72 Fed. Reg. 63144 (Nov. 8, 2007)	Sample Automatic Enrollment and Default Investment Notice Employee Plans News, Special Edition November 14, 2007 Employee Plans News, Special Edition November 7, 2007
4980F ERISA §101(k)	Multiemployer plans	502	Access to multiemployer pension plan information	Proposed Rule on Multiemployer Plan Information Made Available on Request	
4980F				REG-110136-07, 73 Fed. Reg. 15101 (Mar. 21, 2008)	
6511	Withdrawals	827	Penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days		News Release IR-2008-152 Publication 590 updated Publication 560 updated Form 5320, Instructions, updated
ERISA §3(37)(G)	Multiemployer plan election procedures	1106, as modified by an amendment in the May 25, 2007, supplemental spending legislation (Pub. L. 110-028)	Notice establishing procedures for certain single-employer plans to elect to be multiemployer plans	Notice: Election of Multiemployer Plan Status	
	Reporting	504	Electronic display of annual report information		Pension Plan Actuarial Information Search Instructions
ERISA §101	Notice	501	Defined benefit plan funding notice	Field Assistance Bulletin No. 2009-01	
ERISA §105	Statements	508	Periodic pension benefit statements	Field Assistance Bulletin No. 2006-03 Field Assistance Bulletin No. 2007-03	
ERISA §206(d)(3)	Domestic relations orders	1001	Regulations on time and order of issuance of domestic relations orders	Time and Order of Issuance of Domestic Relations Orders	
ERISA §206(g)	Present value of maximum PBGC guaranteed benefit	103(a)	Guidance on determining the present value of the maximum benefit guaranteed by PBGC for purposes of IRC §436(d)(3)(A)(i)(2) and ERISA §206(g)(3)(C)(i)(I)	Technical Update 07-4: Present Value of the Maximum PBGC Guaranteed Benefit	Model Notice of Multiemployer Plan in Critical Status

ERISA §305	Funding	202	Additional funding rules for multiemployer plans in endangered or critical status		
ERISA §404	Rollover	829	Allow rollovers by nonspouse beneficiaries of certain retirement plan distributions	Amendments to Safe Harbor for Distributions From Terminated Individual Account Plans and Termination of Abandoned Individual Account Plans To Require Inherited Individual Retirement Plans for Missing Nonspouse Beneficiaries Field Assistance Bulletin 2007-2 pertaining to §403(b) plans	Class Exemption Model Plan Termination Notice Termination Notice
ERISA §404(a)(1)	Fiduciary	625	Clarification of fiduciary rules	Interim Final Rule on Amendment to Interpretive Bulletin 95-1 Proposed rule on the Selection of Annuity Providers for Individual Account Plans	Fact sheet on final rule
ERISA §404(c)(5)	Default investment	624	Treatment of investment of assets by plan where participant fails to exercise investment election	Default Investment Alternatives Under Participant Directed Individual Account Plans: Final Rule DDIA Guidance - Correcting Amendments Field Assistance Bulletin 2008-03	
ERISA §408(b)(14)	Investment Advice	601	Investment Advice - Participants and Beneficiaries	Notice of Proposed Extension of Effective Date and Applicability Date Final Rule - Delay of Effective Date and Applicability Date Final rule: Delay of Effective Date and Applicability Date rev. 5-22-09	Hearing on Computer Model Investment Advice Program for IRAs (transcript)
ERISA §408(b)(14), 408(g)	Prohibited transaction	601	Prohibited transaction exemption for provision of investment advice	Prohibited Transaction Exemption for Provision of Investment Advice to Individuals Retirement and Similar Plans Field Assistance Bulletin No. 2007-01 Prohibited Transaction Exemption for Provision of Investment Advice to Participants in Individual Account Plans Proposed Rule on Investment Advice Proposed Class Exemption on Investment Advice	Report to Congress on Investment Advice

ERISA §408(b)(19)	Prohibited transaction	611	Prohibited transaction rules relating to financial investments	Statutory Exemption for Cross-Trading of Securities	
ERISA §502(c)(4)	Civil Penalties	103(b)(2), 502(a)(2), 502(b)(2), 902(D)(2)	Proposed regulation establishing procedures for the assessment of civil penalties related to PPA amendments	Proposed Rule - Civil Penalties Under ERISA §502(c)(4)	
ERISA §502(c)(7)	Notice	507	Notice of freedom to divest employer securities	Final DOL regulations on civil penalties under ERISA §502(c)(7)	
ERISA §§4001, 4022 and 4044	Bankruptcy terminations	404	Bankruptcy filing date, rather than termination date, determines guarantees and benefits in priority category 3 of the asset allocation, if contributing sponsor enters bankruptcy before plan termination date	Proposed Rule on Bankruptcy Filing Date Treated as Plan Termination Date for Certain Purposes, Guaranteed Benefits, Allocation of Plan Assets	
ERISA §§4001, 4211, and 4219	Computing withdrawal liability: reallocation liability upon mass withdrawal	204	PPA and other changes to the calculation of withdrawal liability for multiemployer plans	Final Rule on Methods for Computing Withdrawal Liability: Reallocation Liability Upon Mass Withdrawal	
ERISA §§4006 and 4007	Premiums	401(a)	PPA and other changes in the variable-rate premium for plan years beginning on or after January 1, 2008	Final Rule on Premium Rates, Payment of Premiums, Variable-Rate Premium	
		401(b), 402(g)(2)(B), and 405	Increases and indexes flat-premium rates, caps the variable-rate premium for small employers, and creates a new "termination premium" for certain distress and involuntary plan terminations	Final Rule on Premium Rates, Payment of Premiums, Flat Premium Rates, Variable-Rate Premium Cap, and Termination Premium	
ERISA §§4006, 4010 and 4043	Effect of Treasury mortality tables on PBGC requirements	112(a)	Guidance on how the new Treasury mortality tables affect premium calculations and certain reporting requirements	Technical Update 07-1: Effect of Treasury Mortality Tables on PBGC Requirements	
ERISA §4010	Annual financial and actuarial reporting	505	Changes in the standards for determining persons that are required to report under §4010; other (non-PPA) changes to the 4010 reporting requirements	Final Rule on Annual Financial and Actuarial Information Reporting	
			Allows filers to determine benefit liabilities for 4010 reporting purposes using the form-of-payment assumption described in ERISA § 4044.51 (generally an annuity form of payment) instead of the form-of-payment assumption under the final 4010 rule, which requires filers to use the form-of-payment assumption for determining the minimum required contribution	Technical Update 09-2: Alternative Form-of-Payment Assumption for Determining Benefit Liabilities	
			Waives §4010 reporting in certain cases for controlled groups with aggregate plan underfunding of \$15 million or less	Technical Update 08-3: Waives of Certain Reporting Requirements under ERISA §4010	
ERISA §§4010, 4011 and 4043	Corporate bond rates – use in certain PBGC reporting requirements	302	Explanation of how the PPA changes to PBGC's interest rate for determining variable rate premiums (the "VRP interest rate") apply to certain PBGC reporting and disclosure requirements that reference the VRP interest rate	Technical Update 06-4: Use of Corporate Bond Rate for Certain PBGC Purposes	

ERISA §4011	Participant notice of plan underfunding	303	Explains, among other things, how PPA interest rate changes can effect the requirement to issue a 3006 Participant Notice	Technical Update 06-3: 2006 Participant Notice	
ERISA §§ 4010 and 4043	Funding-related determinations for PBGC reporting	505	Guidance on the applicability of PPA to PBGC's premiums regulations on determining funding-related amounts for purposes of reporting under §§4010 and 4043 for 2008 plan years	Technical Update 07-2: Funding-Related Determinations for Reporting Under Parts 4010 and 4043	
ERISA §4043	Reportable events; Funding-related determinations for PBGC reporting	401(a)	Guidance on the applicability of PPA to the reportable events requirements of ERISA §4043 and PBGC's premium regulations for 2009 plan years	Technical Update 09-1: Reportable Events; Funding-Related Determinations for Threshold Test, Waivers, and Extensions; Effect of PPA 2006; Guidance for 2009 Plan Years	
ERISA §4043	Reportable events, funding-related determinations, missed quarterly contributions; guidance for 2010 plan years	401(a)	Guidance for plan years beginning in 2010 on compliance with section 4043 reportable events requirements and requirements of the underlying PBGC regulations and certain other notification requirements.	Technical Update 09-4: Reportable Events; Funding-Related Determinations; Missed Quarterly Contributions; Guidance for 2010 Plan Years	
ERISA §§ 4000, 4001, 4043, 4204, 4206, 4211, and 4231	Reportable events and certain other notification requirements	401(a)	Conform PBGC's reportable events regulation under section 4043 and underlying PBGC regulations to the PPA.	Proposed Rule: PPA: Conforming Amendments: Reportable Events and Certain Other Notification Requirements	
ERISA §4011	Disclosure requirements for certain underfunded plans	501	Repeal of §4011 Notice to Participants for plan years beginning after 2006. (PPA replaces this notice with changes to the disclosure requirements under Title I of ERISA)	Final Rule: Technical Amendment – Repeal of ERISA §4011	
ERISA §4041	Lump sum assumptions for terminating single-employer plans	302(b)	(1) Guidance on lump sum valuation issues for single-employer plans that terminate in a standard termination under §4041, with a termination date prior to, and a final distribution date on or after, the effective date of changes in the interest rate and mortality tables used in calculating minimum lump sum values under the PPA; and (2) Limited guidance for single-employer plans that terminate on or after the effective date of the PPA changes	Technical Update 07-3: Minimum Lump Sum Assumptions for Terminating Single-Employer Plans	
			Expands guidance on lump sum valuation issues for single-employer plans that terminate in a standard termination under §4041, with a termination date on or after the effective date of changes in the interest and mortality tables used in calculating minimum lump sum values under the PPA	Technical Update 08-4: Minimum Lump Sum Assumptions for Single-Employer Plans That Terminate in a Plan Year Beginning On or After January 1, 2008	
ERISA §§4041 and 4042	Disclosure of termination information	506	Requirements for disclosure of certain information in connection with a distress termination or a PBGC-initiated termination	Final Rule on Disclosure of Termination Information	

KEY:	IRS Guidance
	DOL Guidance
	PBGC Guidance